



Australian Government

WorkChoices

Record-keeping requirements

The *Workplace Relations Regulations 2006* provide a single set of record-keeping and payslip requirements. Prior to WorkChoices, the *Workplace Relations Regulations 1996* set out largely similar record-keeping and payslip requirements in relation to employees covered by awards, certified agreements or AWAs.

The new requirements reflect the operation of the new Australian Fair Pay and Conditions Standard which provides a new benchmark of minimum entitlements for all employees covered by WorkChoices. Broadly, records must indicate:

- the instrument which covers the employee (eg workplace agreement, award);
- remuneration earned, including the hourly rate of pay, allowances, and pay period;
- the total number of hours required to be worked by an employee, whose base annual salary (ie excluding employer superannuation contributions, bonuses, loadings, etc) is less than \$55,000 † (indexed);
- if the employee is entitled to overtime loadings under an industrial instrument or a contract of employment - the employee's start and finishing times;
- the accrual of annual, personal or other forms of leave and the balance of each type of leave;
- the amount of superannuation contributions paid and the fund to which they were made;
- certain information that must be included in a pay slip.

The record-keeping and payslip requirements are designed to ensure that employees receive wages and conditions



WorkChoices and time and wage records

guaranteed by the Standard (that is, wages, hours of work, and annual, personal and parental leave).

The Regulations require all employers covered by WorkChoices to keep written records in English which must be retained for seven years, and be made available for inspection by workplace inspectors if required. The Office of Workplace Services will monitor workplaces and give advice to employees and employers under WorkChoices, including in relation to time and wage records.

Breaches of record-keeping requirements

The Regulations allow for workplace inspectors to issue an infringement notice for breach of the record-keeping requirements as an alternative to the initiating court proceedings.

However, to allow employers enough time to adjust to the new record-keeping requirements, an employer cannot be prosecuted by a workplace inspector for failure to comply with the requirements until 26 September 2006.

Special requirements for transmission of business

The Regulations also set out special record-keeping requirements in relation to employees who are affected by a transmission of business.

† **Example 1:** An employee has a base annual salary of \$45,000. The employee is promoted but their base annual salary does not change. Instead the employee receives a \$10,000 vehicle allowance. But because the employee's base annual salary remains \$45,000, records still need to be kept of the employee's total hours worked in each day.

Example 2: An employee has a base annual salary of \$70,000. The employee goes on a part-time arrangement, so that the employee actually earns \$40,000 each year. Because the employee's equivalent base annual salary has not changed (it remains over \$55,000) records do not need to be kept of that employee's total hours worked in each day.

Further information

- visit the WorkChoices website at **www.workchoices.gov.au**;
- visit the OWS website at **www.ows.gov.au**; or
- call the WorkChoices Infoline on **1300 363 264**.

For more information call the
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